



General Assembly

January Session, 2015

***Raised Bill No. 6996***

LCO No. 4914



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
(FIN)

***AN ACT CONCERNING REGISTRATION REQUIREMENTS RELATED  
TO THE DRY CLEANING ESTABLISHMENT SURCHARGE.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Subsection (b) of section 12-263m of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2015*):

4 (b) There shall be paid to the Commissioner of Revenue Services by  
5 each dry cleaning establishment a surcharge of one per cent of its gross  
6 receipts at retail for any dry cleaning service performed on or after  
7 January 1, 1995. Each [such] dry cleaning establishment shall register  
8 with the Commissioner of Revenue Services on forms prescribed by  
9 [him] the commissioner. Each dry cleaning establishment that is  
10 registered with the commissioner shall renew its registration with the  
11 commissioner on October 1, 2015, and annually thereafter, in such  
12 manner as the commissioner may prescribe. No dry cleaning  
13 establishment may engage in or transact business as a dry cleaning  
14 establishment unless it is registered with the commissioner in  
15 accordance with the provisions of this subsection. Any dry cleaning

16 establishment that fails to register or renew its registration in  
 17 accordance with the provisions of this subsection shall pay a penalty of  
 18 one thousand dollars for each such failure, which penalty shall not be  
 19 subject to waiver. Each [such] dry cleaning establishment shall submit  
 20 a return quarterly to the Commissioner of Revenue Services, applicable  
 21 with respect to the calendar quarter beginning January 1, 1995, and  
 22 each calendar quarter thereafter, on or before the last day of the month  
 23 immediately following the end of each such calendar quarter, on a  
 24 form prescribed by the commissioner, together with payment of the  
 25 quarterly surcharge determined and payable in accordance with the  
 26 provisions of this section. Whenever such surcharge is not paid when  
 27 due, a penalty of ten per cent of the amount due or fifty dollars,  
 28 whichever is greater, shall be imposed, and such surcharge shall bear  
 29 interest at the rate of one per cent per month or fraction thereof until  
 30 the same is paid. The Commissioner of Revenue Services shall cause  
 31 copies of a form prescribed for submitting returns as required under  
 32 this section to be distributed to persons subject to the surcharge.  
 33 Failure to receive such form shall not be construed to relieve anyone  
 34 subject to the surcharge under this section from the obligations of  
 35 submitting a return, together with payment of such surcharge within  
 36 the time required. The provisions of sections 12-548 to 12-554,  
 37 inclusive, and sections 12-555a and 12-555b shall apply to the  
 38 provisions of this section in the same manner and with the same force  
 39 and effect as if the language of said sections 12-548 to 12-554, inclusive,  
 40 and sections 12-555a and 12-555b had been incorporated in full into  
 41 this section and had expressly referred to the surcharge imposed under  
 42 this section, except to the extent that any such provision is inconsistent  
 43 with a provision of this section and except that the term "tax" shall be  
 44 read as "dry cleaning establishment surcharge". Any moneys received  
 45 by the state pursuant to this section shall be deposited into the account  
 46 established pursuant to subsection (c) of this section.

<p>This act shall take effect as follows and shall amend the following sections:</p>
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Section 1	<i>July 1, 2015</i>	12-263m(b)
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***FIN***      *Joint Favorable*